

ZACHARIAH JELLISON.

[To accompany bill H. R. No. 25.]

FEBRUARY 29, 1840.

Mr. LAWRENCE, from the Committee of Ways and Means, made the following

REPORT:

The Committee of Ways and Means, to whom was referred the petition of Zachariah Jellison, report:

That it appears that the petitioner imported into Boston, in December, 1832, four hundred bales of Cuba tobacco, on which the duties were paid or secured: that under the act of Congress passed the 14th of July, 1832, which provided that leaf tobacco could be entered free of duty after the 4th of March, 1833, said petitioner, in conformity with the provisions of said act, did deposite three hundred and fifty bales of said tobacco, under the directions of the officers of the customs at Boston, in the Government stores there, agreeably to the instructions of the Secretary of the Treasury, received by the collector of said port: that said tobacco remained in the Government stores until the 6th day of March following, when the said three hundred and fifty bales of tobacco were withdrawn, with all the formalities of law, from the Government stores, examined by the officers, and marked "free," delivered to the petitioner, his receipt taken for the same, and delivered to the purchaser to whom he had previously sold it, to be delivered free of duty. That it appears Congress passed an act on the 2d March, 1833, to amend the several acts of Congress of the 14th of July, 1832, by which leaf tobacco was made subject to duty, and that, under said act, he paid to the collector of Boston three hundred and forty dollars and thirteen cents, being the amount of duty on the said three hundred and fifty bales of tobacco. As the said petitioner had sold three hundred and fifty bales of this tobacco on its being landed, on the condition that it should be placed in the Government stores, and delivered free of duty after the 4th of March, 1833; and as the act of Congress of the 2d March, 1833, could not be known in Boston until the 7th of March following, it appears nothing but reasonable that the amount of duties paid by the petitioner on the said three hundred and fifty bales of tobacco (say three hundred and forty dollars and thirteen cents) should be returned to the petitioner, provided that satisfactory proof shall be furnished to the Secretary of the Treasury that said duties were paid, and not returned in debentures on the exportation of said tobacco, and of the amount thereof. The committee report a bill in conformity thereto.

WILLIAM J. BELLISON

(To be read, bill H. R. No. 251)

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Mr. Speaker, from the Committee of Ways and Means, made the following

REPORT

The Committee of Ways and Means, to which was referred the petition

That it appears that the petitioners reported to Boston in December 1832, four hundred bales of Guano tobacco, in which the duties were paid at the rate of one dollar and fifty cents per bale, the 14th of July, 1833, which provided that lead tobacco could be entered free of duty after the 1st of March 1833, and that the duties on said tobacco should be returned to the petitioners, three hundred and fifty bales of said tobacco, under the direction of the officers of the Customs at Boston, in the Government stores, and delivered to the collector of said port: that said tobacco, the Treasury received by the collector of said port, the 1st day of March following, contained in the Government stores, that the 1st day of March following, when the said three hundred and fifty bales of tobacco were withdrawn, with all the formalities of law, from the Government stores, examined by the officers, and marked "A", delivered to the petitioners, his receipt taken for the same, and delivered to the purchaser to whom he had previously sold, to be delivered free of duty. That it appears Congress passed an act on the 24 March 1833, to amend the several acts relating to the duties on tobacco, in which act it was provided that tobacco, subject to duty, and that under said act he paid to the collector of said port three hundred and fifty bales, and thirteen cents being the amount of duty on the said three hundred and fifty bales of tobacco. As the said petitioner had sold three hundred and fifty bales of said tobacco on the 1st day of March 1833, on the condition that it should be placed in the Government stores, and delivered free of duty after the 1st of March 1833, and that the act of Congress of the 24 March 1833, could not be known in the Treasury until the 1st of March following, it appears nothing but reasonable that the amount of duties paid by the petitioner on the said three hundred and fifty bales of tobacco, say three hundred and thirteen dollars and thirteen cents, should be returned to the petitioner, provided that satisfactory proof shall be furnished to the Secretary of the Treasury that said duties were paid, and not returned in debentures on the exportation of said tobacco, and of the amount thereof. The committee report a bill in conformity thereto.